IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 30TH JANUARY 2007 / 10TH MAGHA 1928

WP(C).No. 34585 of 2006(P)

PETITIONER:

JOSEPH, AGED 50 YEARS,
S/O.M.J.KURUVILLA, MANALEZHATHU HOUSE,
THEKKENADA P.O., VAIKOM.

BY ADV. SRI.N.K.MOHANLAL

RESPONDENTS:
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1. DISTRICT COLLECTOR,
KOTTAYAM.

2. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, VAIKOM.

3. VILLAGE OFFICER, VAIKOM.

4. ADDITIONAL SALES TAX OFFICER,
VAIKOM.

BY GOVERNMENT PLEADER SRI. SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 34585 OF 2006-P

JUDGMENT

The petitioner has approached this Court, challenging Ext.P1 order of assessment dated 25.10.1997, passed under the K.G.S.T. Act. He also challenges Exts.P2 and P3 revenue recovery notices issued under Section 7 of the Revenue Recovery Act. Ext.P2 relates to Ext.P1 assessment order. The assessment order, based on which Ext.P3 is issued, is not produced or challenged. The challenge against Ext.P1 is highly belated. Therefore, I find nothing illegal with Ext.P2. In the absence of a valid challenge against the assessment order for the year 1996-97, the challenge against Ext.P3 also fails. But, the learned counsel for the petitioner prays that the penal interest demanded may be waived. There is admitted delay in paying the amount due to the Government. Therefore, I find nothing illegal with the levy of penal interest also.

2. The learned counsel for the petitioner further prays for instalment facility to pay the amounts demanded under Exts.P2 and P3. The petitioner may pay the amount in six equal monthly instalments. The first instalment shall be paid on or before 26.2.2007. Before the last instalment is due the

respondents shall inform the petitioner about the additional amount, if any, due from him towards interest etc.

The Writ Petition is disposed of as above.

30th January, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/